# FIXED ASSET SYSTEM USER MANUAL

## DESCRIPTOR TABLES - PROCESSES AND ASSET CLASS CODES

## INTRODUCTION

In this chapter:

- Agency-specific Descriptor Tables
- Adding to and updating agency Descriptor Tables
- Statewide Descriptor Tables
- Adding to and updating statewide Descriptor Tables

This chapter contains descriptions of each Agency Descriptor Table and a list of the codes within the Statewide Fixed Asset System (FAS) Descriptor Tables. This chapter also describes how you can add to or update your agency specific tables.

FAS is a table-driven system consisting of both agency specific and statewide codes. The titles and other descriptive information for all codes contained in FAS are located in the FAS descriptor tables. The actual agency specific codes can be viewed through the FAS Descriptor Table Maintenance/Inquiry screen.

In addition to storing descriptive titles and information, the Descriptor Tables contain all of the valid codes used in the system. Thus, each time a code is entered in FAS, FAS will check to make sure that the code is valid and present in the descriptor tables. If it is not, FAS will respond with an error message.

The statewide tables provide consistency in recording and reporting certain information related to fixed assets. You can view this information through the FAS Online Inquiry Screens or receive hard copy reports.

There may be occasional changes to the statewide tables. When this occurs you will receive notification of the new codes. The statewide tables are maintained by the State Controller's Office, while each agency is responsible for determining and maintaining agency specific tables. NOTE: If you would like to request a change to the Statewide Descriptor Table, complete the DESC-30 form.

# AGENCY SPECIFIC TABLES

| Agency Specific Table | Table Number |
|---|---|
| Agency Location 1 | Table 19 |
| Agency Suffix | Table 01 |
| Class Codes Suffix | Table 03 |
| Location 2 | Table 24 |
| Manufacturer Code | Table 13 |
| Responsible Last Name | Table 20 |
| Risk Management Bill Code | Table 21 |

## ADDING TO AGENCY SPECIFIC TABLES

Use the FAS - Descriptor Table Maintenance/Inquiry screen (S030) to add to your agency specific FAS Descriptor Tables:

1.  Type **F** at the STARS Main Menu and press ENTER, to open the FAS Main Menu.
2.  Type **30** and press ENTER to open the FAS - Descriptor Table Maintenance/Inquiry screen. See Figure 1 below.
3.  Type **A** in the **FUNCTION** field,
4.  Enter the desired **TABLE-ID-NUMBER**, and then press TAB.
5.  Enter the **TABLE-ENTRY-KEY** and press TAB.

    The **TABLE-ENTRY-KEY** is your agency number followed by the new table entry. For example, if Agency 230 wants a new Responsible Last Name of "Smith", the **TABLE-ENTRY-KEY** would be "230SMITH".
6.  Type a **TITLE**. This is a 40 character description to be used in reporting.
7.  Press F1 to save.

Figure 1:  FAS Descriptor Table Maintenance/Inquiry Screen

```
 VERSION 3.1          FAS--DESCRIPTOR TABLE MAINTENANCE/INQUIRY          S030


 FUNCTION:   (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)


 TABLE-ID-NUMBER:


               ....|....1....|....2....|....3....|....4....|....5


 TABLE-ENTRY-KEY:


 REFERENCE-DATA:


        TITLE:
```

## UPDATING TITLES IN AGENCY SPECIFIC TABLES

NOTE:  The Title of an existing agency specific table can be updated, but the **TABLE-ENTRY-KEY** cannot be changed. It must be deleted and a new one must be added.

To update the title, do the following:

1.  Type **F** at the STARS Main Menu and press ENTER to open the FAS Main Menu.
2.  Type **30** and press ENTER to open the FAS Descriptor Table Maintenance/Inquiry screen.
3.  Type an **R** in the FUNCTION field
4.  Enter the desired **TABLE-ID-NUMBER**, and press TAB.
5.  Enter the **TABLE-ENTRY-KEY** and press TAB.

    The **TABLE-ENTRY-KEY** is your agency number followed by the new table entry. For example, for Agency 230 to enter a new Responsible Last Name of "Smith", the **TABLE-ENTRY-KEY** would be "230SMITH".
6.  Type an **N** in the FUNCTION field and press ENTER to scroll through the table records one page at a time.
7.  Once you have reached the table you want to update, type **C** in the FUNCTION field and press TAB to the **TITLE** field. Change as needed. The title can be up to 40 characters.
8.  Press F1 to save the change.

# AGENCY SUFFIX – FAS DESCRIPTOR TABLE 01

This table contains the codes used by the agency for indexing assets. The **TABLE-ENTRY-KEY** is the three digit agency code followed by a two character alphanumeric suffix defined by the agency.

# CLASS CODE SUFFIX – FAS DESCRIPTOR TABLE 03

This table contains the codes used by the agency to further detail the class codes. The **TABLE-ENTRY-KEY** is the three digit agency code followed by a four digit class code and then a three digit suffix defined by the agency.

# MANUFACTURER CODE – FAS DESCRIPTOR TABLE 13

This table contains two to three digit codes identifying the manufacturer of each asset in your agency. The **TABLE-ENTRY-KEY** is the three digit agency code followed by a character manufacturer code defined by the agency.

Manufacturer codes are required for automobiles insured through the Dept. of Administration Task Management.

For statewide consistency, we recommend using the following codes for automobiles:

| Description | Code | | Description | Code |
|---|---|---|---|---|
| Bluebird | **BLB** | | Kaiser | **KAI** |
| Buick | **BUK** | | Kenworth | **KNW** |
| Chevy | **CHV** | | Mercury | **MRC** |
| Dodge | **DDG** | | Oldsmobile | **OLD** |
| Ford | **FRD** | | Plymouth | **PLY** |
| General | **GEN** | | Pontiac | **PON** |
| GMC | **GMC** | | REO | **REO** |
| International Harvester Corp | **IHC** | | Subaru | **SUB** |
| Jeep | **JEP** | | Toyota | **TOY** |

## AGENCY LOCATION 1 – FAS DESCRIPTOR TABLE 19

This table contains building numbers allowing for additional identification of an assets location. The **TABLE-ENTRY-KEY** is the three digit agency code followed by a five character location 1 code defined by the agency.

## RESPONSIBLE LAST NAME – FAS DESCRIPTOR TABLE 20

This table includes the last name of the person who has custody of the asset allowing the agency to track asset responsibility. The **TABLE-ENTRY-KEY** is the three digit agency code followed by a 20 character last name defined by the agency.

## RISK MANAGEMENT BILL CODE – FAS DESCRIPTOR TABLE 21

This table contains codes which will be important for Risk Management download, allowing you the option to have future Risk Management invoices separated by bill code. The **TABLE-ENTRY-KEY** is the three digit agency code followed by a four character Risk Management code defined by the agency.

Risk Management will send insurance billings by the Risk Management Bill Code, allowing you to have unique codes, for divisions or bureaus. All agencies will default to one bill code (1000), or you may set up your own.  This field is required for all property records.

## LOCATION 2 – FAS DESCRIPTOR TABLE 24

This table contains codes intended to give details as to where an asset is located, e.g., room numbers, sections of a building, or work units. The **TABLE-ENTRY-KEY** is the three digit agency code followed by a 20 character location 2 code defined by the agency.

# STATEWIDE DESCRIPTOR TABLES

Statewide Descriptor Tables are maintained by the State Controller's Office, Division of Statewide Accounting, Bureau of Accounting Operations. To request an addition or modification to a statewide FAS Descriptor Table, click here to download the DESC-30 Form (FAS Descriptor Table Maintenance). The Statewide Descriptor Tables include:

| Statewide Table | Table Number |
|---|---|
| Acquisition Method Class | Table 14 |
| Class Code Range | Table 16 |
| Class Codes | Table 02 |
| Condition Codes | Table 05 |
| Construction Class | Table 07 |
| County Numbers | Table 08 |
| Disposition Method | Table 22 |
| Easement Code | Table 10 |
| Instrument Types | Table 09 |
| Insurance Indicators | Table 04 |
| Operator Class | Table 66 |
| Ownership | Table 23 |
| Status Codes | Table 06 |
| Subobject/Transaction Code | Table 17 |
| Table Definition | Table 99 |
| Table Security | Table 98 |
| Transaction Code/Valid Class Code | Table 15 |

## ASSET CLASS CODE TABLE - FAS DESCRIPTOR TABLE 02

Class codes are used for specific assets under categories or Assets Classes. For example, under Asset Class 2- Buildings, there are specific assets that include office buildings, warehouses, etc. The **TABLE-ENTRY-KEY** is the 4 digit class code. The **REFERENCE-DATA** is comprised of:

- 3 digit useful life code (use leading zeros or all zeros for none)
- 1 character property type code (**R**=real, **P**=personal)
- 1 character class type code:
    - **1** = Land Areas
    - **2** = Buildings
    - **3** = Improvements Other Than Buildings
    - **I** = Items that do not need to be depreciated
    - **4** = Machinery, Equipment, and Other
    - **A** = Vehicles – Autos, Trucks, Buses, Motorcycles
- 3 character work in progress transaction code
- 3 character work in progress transaction code, governmental funds
- 3 character work in progress transaction code, proprietary funds

Refer to **DAFR4630 – FAS Descriptor Table Class Code Report** for a list of the Descriptor Table 02 asset class codes and their reference data - table entry keys, property type codes, transaction codes etc.

## INSURANCE INDICATOR CODE - FAS DESCRIPTOR TABLE 04

The insurance indicator codes are used by Risk Management to determine the types of insurance coverage to apply to the assets. The **TABLE-ENTRY-KEY** is a one character insurance indicator code, as described below.

| Code | Description |
|------|-------------|
| A | Automobile Class I |
| B | Automobile Class II |
| I | Inland Marine Insurance |
| M | Major Property Insurance |
| N | No State Insurance |
| O | Other / Private Insurance |

## CONDITION CODES - FAS DESCRIPTOR TABLE 05

These codes are used to indicate the overall condition of the asset. The **TABLE-ENTRY-KEY** is a one character condition code, as described below.

| Code | Description |
|------|-------------|
| E | Excellent |
| G | Good |
| F | Fair |
| P | Poor |

## STATUS CODES - FAS DESCRIPTOR TABLE 06

Status codes represent the current use of the asset. The **TABLE-ENTRY-KEY** is a one character status code, as described below.

| Code | Description | | Code | Description |
|------|-------------|---|------|-------------|
| D | Disposed | | S | In Storage |
| I | Idle | | U | In Use |

## CONSTRUCTION CLASS - FAS DESCRIPTOR TABLE 07

The class of construction is the basic subdivision of all buildings into five basic groups by type of framing (supporting columns and beams), walls, floors, and roof structures, and fireproofing. The **TABLE-ENTRY-KEY** is a three character construction class code, as described below.

| Code | Description |
|------|-------------|
| AAA | Construction Class A |
| BBB | Construction Class B |
| CCC | Construction Class C |
| DDD | Construction Class D |
| SSS | Construction Class S |

# COUNTY NUMBER - FAS DESCRIPTOR TABLE 08

This table identifies the two digit code for each of the forty-four counties in Idaho. The **TABLE-ENTRY-KEY** is a two digit county number, as described below.

| Code | County | | Code | County |
|------|--------|---|------|--------|
| 01 | Ada | | 24 | Gooding |
| 02 | Adams | | 25 | Idaho |
| 03 | Bannock | | 26 | Jefferson |
| 04 | Bear Lake | | 27 | Jerome |
| 05 | Benewah | | 28 | Kootenai |
| 06 | Bingham | | 29 | Latah |
| 07 | Blaine | | 30 | Lemhi |
| 08 | Boise | | 31 | Lewis |
| 09 | Bonner | | 32 | Lincoln |
| 10 | Bonneville | | 33 | Madison |
| 11 | Boundary | | 34 | Minidoka |
| 12 | Butte | | 35 | Nez Perce |
| 13 | Camas | | 36 | Onieda |
| 14 | Canyon | | 37 | Owyhee |
| 15 | Caribou | | 38 | Payette |
| 16 | Cassia | | 39 | Power |
| 17 | Clark | | 40 | Shoshone |
| 18 | Clearwater | | 41 | Teton |
| 19 | Custer | | 42 | Twin Falls |
| 20 | Elmore | | 43 | Valley |
| 21 | Franklin | | 44 | Washington |
| 22 | Fremont | | 99 | Other |
| 23 | Gem | | | |

## INSTRUMENT TYPE - FAS DESCRIPTOR TABLE 09

The instrument type identifies how the ownership of certain assets was transferred to the State. The **TABLE-ENTRY-KEY** is a three digit instrument type code, as described below.

| Code | Description |
|------|-------------|
| 01 | Warranty Deed |
| 02 | Quitclaim Deed |
| 03 | Bargain & Sale Deed |
| 04 | State of Idaho Grant |
| 05 | Government Grant |
| 06 | Government Withdrawal |
| 07 | Easement |
| 08 | Materials Lease |
| 09 | Minerals Lease |
| 10 | Building Lease |

## EASEMENT CODE - FAS DESCRIPTOR TABLE 10

This code signifies the use for the easement on the land. The **TABLE-ENTRY-KEY** is a two digit easement code, as described below.

| Code | Description |
|------|-------------|
| 01 | Utility |
| 02 | Roadway |
| 03 | Standard Approach |
| 04 | Partial Control Type A |
| 05 | Partial Control Type B |
| 06 | Partial Control Type C |

# ACQUISITION METHOD - FAS DESCRIPTOR TABLE 14

This code indicates how an asset was acquired. The **TABLE-ENTRY-KEY** is a one character acquisition method code, as described below.

| Code | Description | | Code | Description |
|------|-------------|---|------|-------------|
| D | New Donation | | O | Operating Lease |
| E | Escheat | | P | Federal Surplus |
| F | Federal Excess | | S | Seizure |
| G | Used Donation | | T | Traded In |
| I | Interagency Transfer In | | U | Used Purchase |
| L | Capitalized Lease | | X | Other |
| N | New Purchase | | | |

# TRANSACTION CODE/VALID CLASS CODE – FAS DESCRIPTOR TABLE 15

This table shows valid combinations of transaction codes and class codes. The **TABLE-ENTRY-KEY** is comprised of the 3 character FAS Transaction Code (TC) followed by the 4 digit 'Class Code From' and the 4 digit 'Class Code To', as described below.

| FAS TC | Title | Class Code From | Class Code To |
|--------|-------|-----------------|---------------|
| AD1 | Adjustment Reduction of Land Purchase | 0000 | 0399 |
| AD2 | Adjustment Reduction of Buildings Purchase | 0400 | 0499 |
| AD3 | Adjust. Reduction of Improvement Other than Building | 0500 | 0699 |
| AD4 | Adjustment Reduction of Mach. & Equip. Purchase | 0800 | 7000 |
| AP1 | Record Purchase of Land – FAS | 0000 | 0399 |
| AP2 | Record Purchase of Buildings – FAS | 0400 | 0499 |
| AP3 | Record Purchase of Improv. Other than Building – FAS | 0500 | 0699 |
| AP4 | Record Purchase of Machinery & Equipment – FAS | 0799 | 7000 |

| FAS TC | Title | Class Code From | Class Code To |
|--------|-------|-----------------|---------------|
| AR1 | Record Land – Correction – Contributed Capital | 0000 | 0399 |
| AR2 | Record Buildings – Correction – Contributed Capital | 0400 | 0499 |
| AR3 | Record Improv. OTB – Correction – Contributed Capital | 0500 | 0699 |
| AR4 | Record Mach. & Equip. – Correction – Contrib. Capital | 0799 | 7000 |
| AS1 | Record Land – Correction – Current Year | 0000 | 0399 |
| AS2 | Record Buildings – Correction – Current Year | 0400 | 0499 |
| AS3 | Record Improv. OTB – Correction – Current Year | 0500 | 0699 |
| AS4 | Record Mach. & Equip. – Correction – Current Year | 0799 | 7000 |
| AT1 | Record Land – Correction – Prior Year | 0000 | 0399 |
| AT2 | Record Buildings – Correction – Prior Yr. | 0400 | 0499 |
| AT3 | Record Improvement OTB – Correction – Prior Year | 0500 | 0699 |
| AT4 | Record Mach. & Equip. – Correction – Prior Year | 0799 | 7000 |
| A01 | Record Purchase of Land – STARS | 0000 | 0399 |
| A02 | Record Purchase of Buildings – STARS | 0400 | 0499 |
| A03 | Record Purchase of Improv. OTB – STARS | 0500 | 0699 |
| A04 | Record Purchase of Mach. & Equip. – STARS | 0799 | 7000 |
| A11 | Record Acquisition of Land by Donation | 0000 | 0399 |
| A12 | Record Acquisition of Buildings by Donation | 0400 | 0499 |
| A13 | Record Acquisition of Improv. OTB by Donation | 0500 | 0699 |
| A14 | Record Acquisition of Mach. & Equip. by Donation | 0800 | 7000 |

| FAS TC | Title | Class Code From | Class Code To |
|---|---|---|---|
| C01 | Record Non-Financial Changes to Asset | 0000 | 9999 |
| C02 | Change Replacement/Salvage Value | 0000 | 9999 |
| C03 | Decrease Replacement/Salvage Value | 0000 | 9999 |
| DD1 | Dispose of Land by Donation/Scrap | 0000 | 0399 |
| DD2 | Dispose of Buildings by Donation/Scrap | 0400 | 0499 |
| DD3 | Dispose of Improvement OTB by Donation/Scrap | 0500 | 0699 |
| DD4 | Dispose of Mach. & Equip. by Donation/Scrap | 0800 | 7000 |
| DS1 | Dispose of Land by Sale – FAS | 0000 | 0399 |
| DS2 | Dispose of Buildings by Sale – FAS | 0400 | 0499 |
| DS3 | Dispose of Improvement OTB by Sale – FAS | 0500 | 0699 |
| DS4 | Dispose of Mach. & Equip. by Sale – FAS | 0800 | 7000 |
| DT4 | Dispose of Mach. & Equip. by Donation or Scrap | 0800 | 7000 |
| DV4 | Asset Removed from Inventory – Due to Low Value | 0800 | 7000 |
| D01 | Record Depreciation Expense – Buildings | 0400 | 0499 |
| D02 | Record Depreciation Expense – Improv. OTB | 0500 | 0699 |
| D03 | Record Depreciation Expense – Mach. & Equip. | 0800 | 7000 |
| D06 | Record Prior Year Depreciation Expense – Buildings | 0400 | 0499 |
| D07 | Record Prior Year Depreciation Expense – Improv. OTB | 0500 | 0699 |
| D08 | Record Prior Year Deprec. Expense – Mach. & Equip. | 0800 | 7000 |
| G01 | Record Gain on Disposal of Land | 0000 | 0399 |
| G02 | Record Gain on Disposal of Buildings | 0400 | 0499 |
| G03 | Record Gain on Disposal of Improv. OTB | 0500 | 0699 |

| FAS TC | Title | Class Code From | Class Code To |
|---|---|---|---|
| G04 | Record Gain on Disposal of Machinery & Equipment | 0800 | 7000 |
| G06 | AGY - Record Gain on Disposal of Land | 0000 | 0399 |
| G07 | AGY - Record Gain on Disposal of Buildings | 0400 | 0499 |
| G08 | AGY - Record Gain on Disposal of Improv. OTB | 0500 | 0699 |
| G09 | AGY - Record Gain on Disposal of Mach. & Equip. | 0800 | 7000 |
| L01 | Record Loss on Disposal of Land | 0000 | 0399 |
| L02 | Record Loss on Disposal of Buildings | 0400 | 0499 |
| L03 | Record Loss on Disposal of Improv. OTB | 0500 | 0699 |
| L04 | Record Loss on Disposal of Mach. & Equip | 0800 | 7000 |
| L06 | AGY - Record Loss on Disposal of Land | 0000 | 0399 |
| L07 | AGY - Record Loss on Disposal of Buildings | 0400 | 0499 |
| L08 | AGY - Record Loss on Disposal of Improv. OTB | 0500 | 0699 |
| L09 | AGY - Record Loss on Disposal of Mach. & Equip | 0800 | 7000 |
| RA2 | Remove Depr. – Buildings – Correction – Current Year | 0400 | 0499 |
| RA3 | Remove Depr. – Improv. OTB – Correction – Curr. Year | 0500 | 0699 |
| RA4 | Remove Depr. – Mach. & Equip. – Correction – Curr. Yr. | 0799 | 7000 |
| RB2 | Remove Depr. – Buildings – Correction – Prior Year | 0400 | 0499 |
| RB3 | Remove Depr. – Improv. OTB – Correction – Prior Year | 0500 | 0699 |
| RB4 | Remove Depr. – Mach. & Equip. – Correction – Prior Yr. | 0799 | 7000 |

| FAS TC | Title | Class Code From | Class Code To |
|--------|-------|-----------------|---------------|
| RD1 | Remove Accumulated Depreciation – Buildings | 0400 | 0499 |
| RD2 | Remove Accumulated Depreciation. – Improv. OTB | 0500 | 0699 |
| RD3 | Remove Accumulated Depreciation. – Mach. & Equip. | 0800 | 7000 |
| RN1 | Remove Land – Correction – Current Year | 0000 | 0399 |
| RN2 | Remove Buildings – Correction – Current Year | 0400 | 0499 |
| RN3 | Remove Improv. OTB – Correction – Current Year | 0500 | 0699 |
| RN4 | Remove Mach. & Equip. – Correction – Current Year | 0799 | 7000 |
| RP1 | Remove Land – Correction – Prior Year | 0000 | 0399 |
| RP2 | Remove Buildings – Correction – Prior Year | 0400 | 0499 |
| RP3 | Remove Improv. OTB – Correction – Prior Year | 0500 | 0699 |
| RP4 | Remove Mach. & Equip. – Correction – Prior Year | 0799 | 7000 |
| RQ2 | Remove Accumulated Depreciation – Buildings | 0400 | 0499 |
| RQ3 | Remove Accumulated Depreciation – Improv. OTB | 0500 | 0699 |
| RQ4 | Remove Accumulated Depreciation – Mach. & Equip. | 0800 | 7000 |
| R01 | Reduce Value of Land – Casualty | 0000 | 0399 |
| R02 | Reduce Value of Buildings – Casualty | 0400 | 0499 |
| R03 | Reduce Value of Improv. OTB – Casualty | 0500 | 0699 |
| R04 | Reduce Value of Mach. & Equip. – Casualty | 0800 | 7000 |
| SR1 | Reverse – Disposal of Land by Sale – STARS | 0000 | 0399 |

| FAS TC | Title | Class Code From | Class Code To |
|---|---|---|---|
| SR2 | Reverse – Disposal of Buildings by Sale – STARS | 0400 | 0499 |
| SR3 | Reverse – Disposal of Improv. OTB by Sale – STARS | 0500 | 0699 |
| SR4 | Reverse – Disposal of Mach. & Equip. by Sale – STARS | 0800 | 7000 |
| S01 | Dispose of Land by Sale – STARS | 0000 | 0399 |
| S02 | Dispose of Buildings by Sale – STARS | 0400 | 0499 |
| S03 | Dispose of Improv. OTB by Sale – STARS | 0500 | 0699 |
| S04 | Dispose of Mach. & Equip. by Sale – STARS | 0800 | 7000 |
| T01 | Transfer Land to Another Fund Type | 0000 | 0399 |
| T02 | Transfer Buildings to Another Fund Type | 0400 | 0499 |
| T03 | Transfer Improv. OTB to Another Fund Type | 0500 | 0699 |
| T04 | Transfer Mach. & Equip. to Another Fund Type | 0800 | 7000 |
| T11 | Record Acq. of Land – Interfund Type Transfer | 0000 | 0399 |
| T12 | Record Acq. of Buildings – Interfund Type Transfer | 0400 | 0499 |
| T13 | Record Acq. of Improv. OTB – Interfund Type Transfer | 0500 | 0699 |
| T14 | Record Acq. of Mach. & Equip. – Interfund Type Transfer | 0800 | 7000 |

## CLASS CODE RANGE - FAS DESCRIPTOR TABLE 16

The **TABLE-ENTRY-KEY** is an 8 digit class code range made up of a 4 digit 'Class Code From' followed by a 4 digit 'Class Code To', as described in the table below. The **REFERENCE-DATA** is comprised of the following:

- 3 character FAS depreciation transaction code
- 3 character FAS prior year depreciation transaction code
- 4 digit STARS depreciation subobject
- 4 digit STARS gain subobject
- 3 character FAS loss transaction code
- 4 digit STARS loss subobject
- 3 digit useful life – low
- 3 digit useful life – high
- 4 digit STARS acquisition subobject
- 4 digit STARS disposition subobject
- 3 character agency FAS gain transaction code
- 3 character agency FAS loss transaction code

The following table shows the valid class code *ranges* assigned to particular asset classes.

| Class Code From – Class Code To | Asset Class Title |
|---|---|
| 0000 – 0399 | Land |
| 0400 – 0499 | Buildings |
| 0500 – 0699 | Improvements Other than Buildings |
| 0700 – 0900 | Infrastructure and Library Resources |
| 1000 – 1099 | Prefabricated, Portable Structures & Bld |
| 1100 – 7000 | Machinery and Equipment |
| 9000 – 9199 | Work in Process (Construction in Progress) |

## SUBOBJECT/TRANSACTION CODE - FAS DESCRIPTOR TABLE 17

This table shows what combination of subobject/transaction codes is valid. The **TABLE-ENTRY-KEY** is a two character asset class code and the **REFERENCE-DATA** is a three character FAS Transaction Code (TC), as described below.

| Code | Asset Class | FAS TC | Title |
|------|-------------|--------|-------|
| 1A | New Acquisition of Land | A01 | Record the Purchase of Land – From STARS |
| 1D | The Sale of Land | S01 | Dispose of Land by Sale – From STARS |
| 1O | Reversal - The Sale of Land | SR1 | Reverse Disposal of Land by Sale – From STARS |
| 1R | Adjustment Reduction of Land Acq. | AD1 | Adjust. Reduction to Land – TC230 Reversal |
| 2A | New Acquisition of Buildings | A02 | Record the Purchase of Buildings – From STARS |
| 2D | Sale of Buildings | S02 | Dispose of Buildings by Sale – From STARS |
| 2O | Reversal - The Sale of Buildings | SR2 | Reverse Disposal of Building by Sale – From STARS |
| 2R | Adjustment Reduction of Bldg Acq. | AD2 | Adjust. Reduction to Buildings – TC230 Reversal |
| 3A | New Acquisition of Improv. OTB | A03 | Record the Purchase of Improv. OTB – From STARS |
| 3D | Sale of Improv. OTB | S03 | Dispose of Improv. OTB by Sale – From STARS |
| 3O | Reversal - The Sale of Improv. OTB | SR3 | Rev. Disp. of Improv. OTB by Sale – From STARS |
| 3R | Adj. Reduct. of Improv. OTB Acq. | AD3 | Adjust. Reduction to Improv. OTB– TC230 Reversal |
| 4A | New Acquisition of Mach./Equip. | A04 | Purchase of Mach./Equip. – From STARS |

| Code | Asset Class | FAS TC | Title |
|------|-------------|--------|-------|
| 4D | Sale of Mach./Equip. | S04 | Dispose of Mach./Equip. by Sale– From STARS |
| 4O | Reversal - The Sale of Mach./Equip. | SR4 | Rev. Disp. of Mach./Equip. by Sale – From STARS |
| 4R | Adj. Reduct. of Mach./Equip Acq. | AD4 | Adjust. Reduct. to Mach./Equip. – TC230 Reversal |
| 5A | New Acquisition of Work in Process | W01 | Work in Process – From STARS |
| 5D | Sale of Work in Process | S05 | Dispose of WIP by Sale – From STARS |
| 5O | Reversal - The Sale of WIP | SR5 | Reverse Disposal of WIP by Sale – From STARS |
| 5R | Adj. Reduction of WIP Purchase | W04 | Remove Work in Process – From STARS |

## DISPOSITION METHOD - FAS DESCRIPTOR TABLE 22

Each disbursement method identifies a different manner for disposing of an asset. The **TABLE-ENTRY**-**KEY** is a one disposition method code, as described below.

| Code | Description |
|------|-------------|
| C | Cannibalized |
| D | Donated or Scrapped |
| L | Lost or Stolen |
| S | Sold |
| T | Transferred or Traded-In |

# OWNERSHIP – FAS DESCRIPTOR TABLE 23

This code identifies the type of ownership for a particular asset. The **TABLE-ENTRY-KEY** is a one character ownership code, as described in the table below. The **REFERENCE-DATA** is either **Y** or **N** (yes or no) to indicate if the asset is reportable on CAFR.

| Code | Description | REFERENCE-DATA |
|------|-------------|----------------|
| A | Agency Owned | Y |
| C | Combined Ownership | Y |
| E | Endowment Land | Y |
| F | Federal Ownership & Title | Y |
| G | Grants With Potential Federal Claim | Y |
| L | Leased Property | N |
| N | Non-State Agency Owned | N |
| O | Other State Agency Owned | Y |
| X | Federal Title – Non-reportable | N |

# OPERATOR CLASS – FAS DESCRIPTOR TABLE 66

This table identifies valid ranges of Transaction Codes for each Operator Class. The **TABLE-ENTRY-KEY** is a two character operator class code (described in the table below) followed by a one digit page number. Up to 10 pages per operator class can be defined.

The **REFERENCE-DATA** is comprised of a one character include/exclude indicator, either **I** or **E**, followed by a FAS Transaction Code range. Up to seven ranges of transaction codes can be defined. Each range is separated by a comma, but no spaces, e.g.: REFERENCE-DATA: IAD1-A99,C02-DV4,R01-T14.

| Code | Description |
|------|-------------|
| 01 | Input Adds, Changes, & Delete Only |
| 02 | Replacement Value Changes Only |
| 03 | All Transactions |
| 04 | Dispositions Only |

| Code | Description |
|------|-------------|
| 05 | Dispositions and Changes |
| 06 | Input Adds, Changes, Deletes, and Inactivates |
| 08 | System Generated and Adj Only |
| 17 | No Data Input |

## TABLE SECURITY – FAS DESCRIPTOR TABLE 98

This table identifies the security levels, which allow users to view only or view and change various sub-tables of the Descriptor Tables. The **TABLE-ENTRY-KEY** is a two digit FAS Descriptor Table Entry number, as described below.

The **REFERENCE-DATA** is comprised of up to two security indicators – **1** for agency access, **2** for statewide access, or both separated by a space.

| Code | Description |
|------|-------------|
| 01 | Agency Suffix Table |
| 02 | Class Code Table |
| 03 | Class Code Suffix |
| 04 | Insurance Indicator |
| 05 | Condition Code |
| 06 | Status Code |
| 07 | Construction Type |
| 08 | County Number |
| 09 | Instrument Type |
| 10 | Easement Code |
| 13 | Manufacturer Code |
| 14 | Acquisition Method |
| 15 | Transaction Code |
| 16 | Class Code Range |
| 17 | Subobject / Transaction Code Lookup |
| 19 | Agency Bldg Number |

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| Code | Description |
|------|-------------|
| 20 | Responsible Last Name |
| 21 | Risk Management Bill Code |
| 22 | Disposition Method |
| 23 | Ownership |
| 24 | Location 2 |
| 66 | Operator Class |
| 98 | FAS Table Security |
| 99 | Definition Table |

## TABLE DEFINITION – FAS DESCRIPTOR TABLE 99

This table defines all of the other FAS Descriptor Tables including their titles, length of the key and reference data. The **TABLE-ENTRY-KEY** is a two digit FAS Descriptor Table code, as described below. The **REFERENCE-DATA** is a two digit key length which defines the TABLE-ENTRY-KEY length, followed by a two digit key length that defines the REFERENCE-DATA length (00 = no REFERENCE-DATA).

| Code | Description |
|------|-------------|
| 01 | Agency Suffix Table |
| 02 | Class Code Table |
| 03 | Class Code Suffix Table |
| 04 | Insurance Indicator Table |
| 05 | Condition Code Table |
| 06 | Status Code Table |
| 07 | Construction Type Table |
| 08 | County Number Table |
| 09 | Instrument Type Table |
| 10 | Easement Code Table |
| 13 | Manufacturer Code Table |
| 14 | Acquisition Method Table |

| Code | Description |
| --- | --- |
| 15 | Transaction Code/Valid Class Code Table |
| 16 | Class Code Range Table |
| 17 | Subobject/Transaction Code Lookup Table |
| 19 | Agency Building Number |
| 20 | Responsible Last Name |
| 21 | Risk Management Bill Code |
| 22 | Disposition Method |
| 23 | Ownership |
| 24 | Location 2 |
| 66 | FAS Operator Class |
| 98 | FAS Table Security |
| 99 | Definition Table |